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From:

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To: Cc:

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Yes we can. Section 6502(a) provides that if a timely proceeding in court for the collection of a tax is commenced, the period during which a tax may be collected by levy is extended until the liability becomes unenforceable. Section 6502(a) is read in connection with section 6322, which provides that the tax lien continues until the liability for the amount so assessed (or judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time. The administrative levy power referred to in section 6502(a)is based on the continued existence of federal tax lien, which is made possible by the judgment. When a tax assessment is reduced to judgment, the lien does not merge into the judgment but continues to exist independently. Shades Ridge Holding Company, Inc. v. United States, 888 F.2d 725 (11th Cir. 1989)(tax lien was incorporated, but not merged, with judgment and could be enforced at any time); United States v. Bank of Celina, 823 F.2d 911, 914 (6th Cir. 1986)("[T]ax assessment liens, unlike most liens under state law, continue to exist independently of the suit or judgment which has extended their existence . . ."); United States v. Overman, 424 F.2d 1142 (9th Cir. 1970)(suit to recover judgment on liability underlying tax assessments brought before expiration of six-year limitation period in I.R.C. § 6502 extended life of liens beyond the initial six-year period); United States v. Hodes, 355 F.2d, 749 (2nd Cir. 1966) (judgment in Government's favor extended the life of assessment liens beyond the six-year period in section 6502(a)).

Having said all of this, I can see how the slide could be misleading. It might be best to change it to say "levy based on the federal tax lien."